PER CURIAM

Cite as: 562 U. S. ____ (2010) 1

Per Curiam

SUPREME COURT OF THE UNITED STATES

MADISON COUNTY, NEW YORK ET AL. *v.* ONEIDA INDIAN NATION OF NEW YORK

ON WRIT OF CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE SECOND CIRCUIT

No. 10-72. Decided January 10, 2011

PER CURIAM.

We granted certiorari, 562 U. S. ____ (2010), on the questions "whether tribal sovereign immunity from suit, to the extent it should continue to be recognized, bars taxing authorities from foreclosing to collect lawfully imposed property taxes" and "whether the ancient Oneida reservation in New York was disestablished or diminished." Pet. for Cert. i. Counsel for respondent Oneida Indian Nation advised the Court through a letter on November 30, 2010, that the Nation had, on November 29, 2010, passed a tribal declaration and ordinance waiving "its sovereign immunity to enforcement of real property taxation through foreclosure by state, county and local governments within and throughout the United States." Oneida Indian Nation, Ordinance No. 0-10-1 (2010). Petitioners Madison and Oneida Counties responded in a December 1, 2010 letter, questioning the validity, scope, and permanence of that waiver; the Nation addressed those concerns in a December 2, 2010 letter.

We vacate the judgment and remand the case to the United States Court of Appeals for the Second Circuit. That court should address, in the first instance, whether to revisit its ruling on sovereign immunity in light of this new factual development, and—if necessary—proceed to address other questions in the case consistent with its sovereign immunity ruling. *See Kiyemba* v. *Obama*, 559 U. S. ____ (2010) (*per curiam*).

Petitioners are awarded costs in this Court pursuant to